

### Capital Improvement Plan - Source of Funds

The Capital Improvement Plan (CIP) uses funding from prior year carryovers. Prior year carryovers are "blended" funding from the various funding sources described below. For FY 2005/06 – 2009/10 the funding added to the prior year carryovers includes 2000 voter-approved bonds and Preservation General Obligation (G.O.) Bonds. These G.O. Bonds, together with Municipal Property Corporation Bonds, provide the bond-funded portion of the plan, which is approximately 72.7% of the CIP funding in FY 2005/06 – 2009/10. Approximately 27.3% of Scottsdale's FY 2005/06 CIP is funded with pay-as-you-go revenues which include development fees, dedicated sales tax revenues and contributions from fund balance transfers. The following pie chart represents funding source percentages for FY 2005/06, while the schedule on page 10 includes the five-year comparison of the funding sources on a cash flow basis.

Funding sources for the CIP are presented on a cash flow basis. These revenue sources are presented in the period that the revenue is expected to be collected. Funding sources include estimated balances on hand at the beginning of the period as well as revenue expected to be received during the period. As a result of presenting revenue on the cash basis, pay-as-you-go funding sources do not equal budgeted expenditures in each period, sometimes creating a fund deficit as cash accumulates for project expenditures in subsequent years.

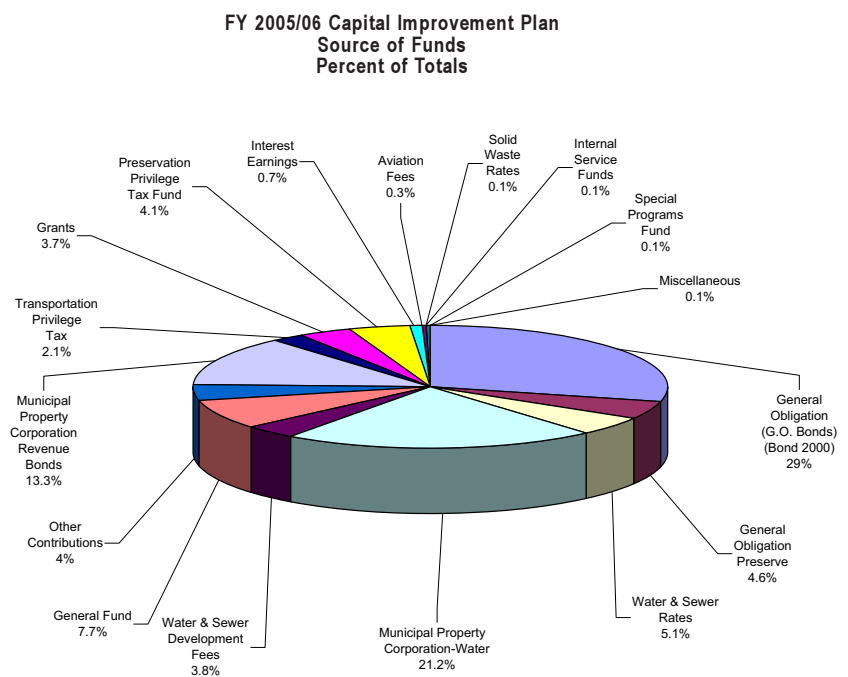
All potential capital funding resources are evaluated to ensure equity of funding for the CIP. Equity is achieved if the beneficiaries of a project or service pay for it. For example, general tax revenues and/or General Obligation Bonds appropriately pay for projects that benefit the general public as a whole. User fees, development fees, and/or contributions pay for projects that benefit specific users. Other factors considered when funding the capital plan are whether the financing method provides funding when needed and the financial costs associated with the funding source. The following summarizes some of the funding sources for the CIP.

**General Obligation (G.O. Bonds)** are bonds secured by the full faith and credit of the issuer. G.O. Bonds issued by local units of government are secured by a pledge of the issuer's property taxing power (secondary portion). They are usually issued to pay for general capital improvements such as parks and roads.

**Bond 2000** are General Obligation Bonds that were authorized by voters in calendar year 2000 and are secured by the full faith and credit of the issuer. General Obligation Bonds issued by local units of government are secured by a pledge of the issuer's property taxing power, and must be authorized by the electorate.

**General Obligation Preserve** represent excise tax revenue bonds and G.O. Bonds. The bonds are special revenue obligations of the Scottsdale Preserve Authority payable either (1) solely from and secured by a 0.2% sales tax approved by City Voters in 1995 and issued for the purpose of acquiring land for the McDowell Sonoran Preserve; or (2) solely from and secured by a 0.15% sales tax approved by City Voters in 2004 and issued for the purpose of acquiring land and preserve-related construction, such as proposed trailheads for the McDowell Sonoran Preserve.

**Water & Sewer Rates** are utility bill revenues received from the sale of domestic water and the fees collected for the disposal of sanitary sewer waste from customers within the City. Water & Sewer operating revenues in excess of operating expenditures are transferred to the CIP to fund water and sewer capital improvement projects.



**Municipal Property Corporation-Water** represents revenue bonds issued by the Municipal Property Corporation (MPC), a non-profit corporation established to issue bonds to fund City capital improvements. The debt incurred by the corporation is a City obligation, but does not require voter approval. Pledged revenue streams, in this instance water rates, finance the repayment of MPC debt.

**Water & Sewer Development Fees** are revenues received from developers when new construction developments are made. These fees are based upon the increased costs of providing additional infrastructure and services in the development areas.

**General Fund** transfers represent the pay-as-you-go contribution from general revenues for capital projects without a dedicated funding source.

**Other Contributions** represent amounts paid by other organizations to pay for capital projects. Other contributions come from developers to pay for capital projects in development areas, the Maricopa County Flood Control District (FCD), and the Arizona Department of Transportation (ADOT), to name a few.

**Municipal Property Corporation Revenue Bonds** are issued by the Municipal Property Corporation (MPC), a non-profit corporation established to issue bonds to fund City capital improvements. The debt incurred by the corporation is a City obligation, but does not require voter approval. Pledged revenue streams, in this instance excise taxes, finance the repayment of MPC debt.

**Transportation Privilege Tax** represents revenues received from the 1989 voter approved 0.2% sales tax on local retail and other sales.

**Grants** represent revenues received from federal or state sources. Most grants require a matching funding source with the percentage of the match dependent on grant requirements. The funding is restricted in use to the improvements requested and approved in the grant application.

**Regional Sales Tax** represents revenues received from the 2004 voter approved 20-year extension of a half-cent transportation sales tax in Maricopa County that was first approved in 1985 to fund freeway construction (Proposition 400).

**Preservation Privilege Tax Fund** represents revenues received from the 1995 voter approved 0.2% sales tax on local retail and other sales and is dedicated to the purpose of acquiring land for the McDowell Sonoran Preserve and revenues received from the 2004 voter approved 0.15% sales tax on local retail and other sales and is dedicated to the purpose of acquiring land and construction of essential preserve related necessities such as proposed trailheads for the McDowell Sonoran Preserve.

**Interest Earnings** represents interest earnings on cash balances on hand in the General Fund Capital Improvement Funds. The amount of interest earned on funding sources other than bond proceeds is allocated to capital improvement projects that do not have a dedicated funding source.

**Extra-Capacity Development Fee** represents fees paid by developers to pay for the extra-capacity demands they put on current water and sewer infrastructure when developing raw land or renovating existing development and intensifying water and sewer needs.

**Aviation Fees** represent fee revenues received from users of the City's municipal airport and related facilities. Fees paid include transient landing fees; tie down fees, hangar fees, etc.

**Solid Waste Rates** represent utility bill revenues received for the collection and disposal of solid waste from residential and commercial customers.

**Internal Service Funds** represent revenues received for services provided to internal customers. Fleet rates represent revenues from the City's internal service Fleet Fund and per financial policy are restricted to use for improvements to facilities providing maintenance services to the City's rolling stock, the replacement of rolling stock, and the administration of the program.

**Miscellaneous** funding represents revenues from several sources (groundwater treatment, reclaimed water distribution, and in-lieu fees) that are aggregated for reporting purposes.

**Special Programs Fund** represents revenues from dedicated funding sources and donations earmarked for specific purposes. I.e., Racketeering Influenced Corrupt Organization (RICO), Court Enhancement Fund (CEF).

**Prior year Carryovers** are committed funds from prior year purchase orders that are re-budgeted until they are expended and uncommitted funds re-budgeted until the projects are completed.

### Capital Improvement Plan - Use of Funds

The Capital Improvement Plan (CIP) is comprised of seven major programs: Community Facilities, Preservation, Drainage and Flood Control, Public Safety, Service Facilities, Transportation, and Water Management. The pie chart represents the percentages for each major program, while the table on page 8 presents the five-year comparison of the major programs.

Expenditures are presented on a budget basis rather than a cash flow basis. Governmental budgeting procedures require adequate budget to pay for the entire contract to be available and appropriated in the period in which a contract is entered into. However, actual cash flows (expenditures) under the contract generally take place over more than one year and match cash flow funding receipts.

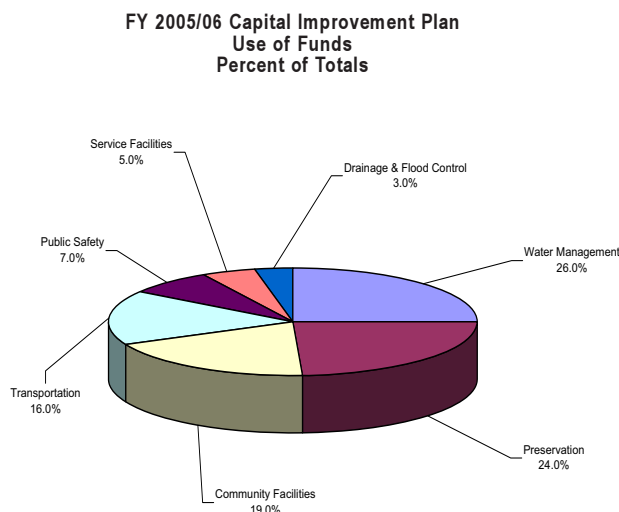
The following summarizes the seven major programs that comprise the total Capital Improvement Plan.

**Community Facilities** programs address the City Council Broad Goal of enhancing and protecting a diverse, family-oriented community where neighborhoods are safe and well maintained by providing neighborhood recreations facilities, parks and libraries. These recreational needs are met by providing parks, park improvements, multiuse paths, neighborhood enhancements, youth sports lighting, aquatic centers, library facilities and senior centers. Approximately 19% (\$169.2 million) of the CIP has been identified to address the needs of this program. Highlights of the FY 2005/06 program include Arabian Library (\$8.6 million); CAP Basin Lighted Sports Complex (\$12.6 million); McDowell Mountain Ranch Park and Aquatic Center (\$14.3 million); Spring Training Facility (\$23.1 million); ASU/Scottsdale Center for New Technology and Innovation Improvements (\$9.0 million); Downtown Reinvestment (\$8.7 million); Neighborhood Revitalization (\$2.0 million); Scottsdale Center for the Performing Arts Renovation (\$1.2 million); Scottsdale Papago Streetscape (\$6.2 million); Scottsdale Road Preservation and Streetscape Enhancements (\$16.9 million) and WestWorld Facilities and Parking (\$57.0 million).

**Preservation** addresses the City Council Broad Goal of preserving the character and environment of Scottsdale. This goal is met by land acquisition activities for the McDowell Sonoran Preserve for the purpose of maintaining scenic views, preserving native plants and wildlife, and providing public access to the McDowell Mountains and Sonoran Desert. The 1998 election expanded the recommended study boundary from the original 12,876 acres to 36,400 acres. The 2004 election provided an additional revenue stream (.15% sales tax increase) as well as the bonding capacity (\$500 million) that continues to provide authority to carry on preservation efforts. Approximately 24% (\$217.2 million) of the CIP has been identified to address this program in FY 2005/06. Highlights of the FY 2005/06 program include the Construction of Trails Supporting the Gateway to the Preserve (\$.3 million); Expanded McDowell Sonoran Preserve (\$230.0 million); and Lost Dog Wash Access Area (\$2.7 million).

**Drainage and Flood Control** addresses the City Council Broad Goals of protecting a diverse, family-oriented community where neighborhoods are safe and well maintained; and coordinating planning to balance infrastructure and resource needs within the budget. This program achieves these goals through flood plain mapping, meeting regulatory requirements, and identifying and correcting hazards to reduce future flood damage potential. This is accomplished through the use of detention basins, culvert and channel projects, and a program of neighborhood drainage improvements. Approximately 3% (\$29.5 million) of the CIP has been identified to address the drainage and flood control needs of the City. Highlights of the FY 2005/06 program include: East Union Hills Interceptor Channel (\$1.9 million); Flood Plain Acquisition Program (\$2.4 million); Pima Road Drainage System (\$2.2 million); North Scottsdale Road Corridor – Drainage Project (\$6.7); and Upper Camelback Wash Watershed (\$6.4 million).

**Public Safety** programs address the City Council Broad Goal of enhancing and protecting a diverse, family-oriented community where neighborhoods are safe and well maintained. This goal is met by providing fire and police stations, training facilities, and automation systems related to fire and police operations. During FY 2004/05 the City transitioned from contracting fire services through Rural



## USE OF FUNDS

## Capital Improvement Plan

Metro Corporation to providing similar services with a municipal fire department. Fire protection includes such programs as public education, emergency medical services, and fire prevention. The Police Department recognizes the changing needs of our community and addresses those needs by maximizing community outreach and looking at creative alternatives in its crime prevention efforts. Approximately 7% (\$66.6 million) of the CIP has been identified to address the public safety needs of the City. Highlights of the FY 2005/06 program include: Fire Station, located in the South quadrant of the City (\$1.2 million); Fire Station #826, located in the area of Jomax and Scottsdale Roads (\$2.2 million); District 1 Police Facilities (\$9.9 million); Police Operational Support Building (\$31.9 million); and Police/Fire Training Facility (\$4.2 million).

**Service Facilities** programs address the City Council Broad Goal of coordinating planning to balance infrastructure and resource needs within the budget. These programs achieve this goal through the renovation of current facilities and technology needs necessary for the efficient and effective operations of the City. Approximately 5% (\$39.0 million) of the CIP has been identified to address this program. FY 2005/06 Highlights include: PC equipment and server infrastructure replacement programs (\$5.0 million); Utility Billing System (\$2.6 million); Police Records Management and Computer Aided Dispatch (CAD) Replacement (\$4.7 million); Facility Repair and Maintenance Program (\$2.5 million); North Marshall Way Garage (\$3.2 million); and South Canal Bank Public Parking Garage (\$5.2 million).

**Transportation** programs address the City Council Broad Goal of providing for the safe, efficient, and affordable movement of people and goods. This program meets this goal by attempting to offer real transportation choices in a way that meets the needs of

the community. In 1989 voters authorized a .2% privilege tax to fund transportation operations and improvements. In 2004 voters approved a 20-year extension of a half-cent transportation sales tax in Maricopa County that was first approved in 1985 to fund freeway construction. This program looks for the best use of these funding sources and addresses the multi-modal concept. Approximately 16% (\$148.2 million) of the CIP has been identified to address the transportation needs of the City. Highlights of the FY 2005/06 program include: Airport Terminal Area Renovations (\$2.7 million); Indian Bend Road – Scottsdale to Hayden (\$11.2 million); Pima Road-Pima Freeway to Thompson Peak Parkway (\$11.0 million); Neighborhood Traffic Management Program (\$3.7 million); Traffic Management Program - Intelligent Transportation System (\$17.8 million); Bus Stop Improvements (\$4.4 million); and Downtown Parking (\$10.7 million).

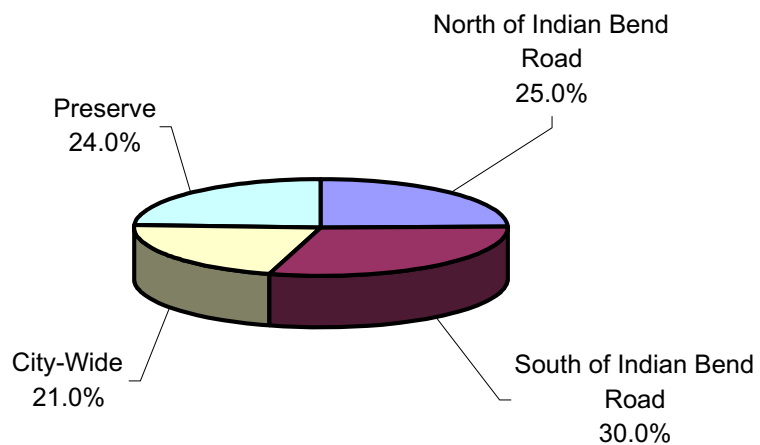
**Water Management** addresses the City Council Broad Goal of coordinating planning to balance infrastructure and resource needs within the budget. This program achieves this goal by delivering safer, reliable water and providing wastewater services. This program also reflects the City's commitment to federal and state regulations. In addition to capital program expenditures, approximately \$33.1 million of water development fee revenues over the five-year period will be transferred to the program budget to repay bonded debt. Approximately 25% (\$225.4 million) of the CIP has been identified to address the water and wastewater needs of the City. Highlights of the FY 2005/06 program include: 91<sup>st</sup> Avenue Wastewater Treatment Plant Improvements (\$4.7 million); Arsenic Mitigation Treatment (\$74.5 million); CAP Plant Regulatory Compliance (\$59.4 million); and the Water Reclamation Plant-Phase 3 (\$20.8 million).

### Capital Improvement Plan - Use of Funds In Thousands of Dollars

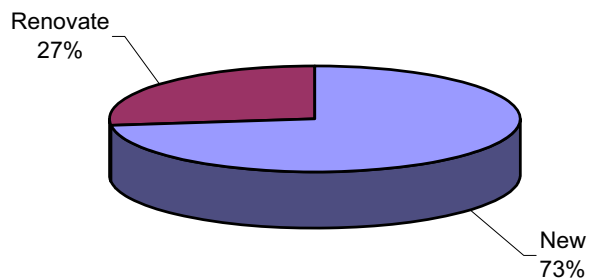
Major Programs	2005/06	2006/07	2007/08	2008/09	2009/10
Community Facilities	169,249.6	35,707.6	18,995.2	1,858.1	31,722.7
Preservation	217,235.9	2,110.0	250.0	2,088.0	-
Drainage & Flood Control	29,470.4	15,621.2	1,188.0	-	385.0
Public Safety	66,623.9	11,582.6	4,158.8	684.3	724.3
Service Facilities	39,071.6	16,165.0	6,998.7	8,718.2	3,049.8
Transportation	148,183.3	38,093.8	42,821.0	27,796.0	24,435.5
Water Management	225,351.8	134,301.0	22,530.0	22,263.0	37,075.0
<b>Total Expenditures (a)</b>	<b>895,186.5</b>	<b>253,581.2</b>	<b>96,941.7</b>	<b>63,407.6</b>	<b>97,392.3</b>
<b>Prior Year Unexpended</b>	<b>-</b>	<b>580,080.9</b>	<b>525,207.2</b>	<b>415,595.5</b>	<b>333,865.1</b>
<b>Unexpended at Year End (Rebudgets)</b>	<b>(580,080.9)</b>	<b>(525,207.2)</b>	<b>(415,595.5)</b>	<b>(333,865.1)</b>	<b>(303,174.0)</b>
<b>Transfers Out to Debt Service</b>	<b>6,887.7</b>	<b>6,823.5</b>	<b>6,766.3</b>	<b>6,328.0</b>	<b>6,314.7</b>
<b>Total Use of Funds</b>	<b>321,993.3</b>	<b>315,278.4</b>	<b>213,319.7</b>	<b>151,466.0</b>	<b>134,398.1</b>

(a) Excludes capital contingency of \$4.5 million

FY 2005/06 Capital Improvement Plan  
Use of Funds - Geographic Boundary  
Percent of Total - \$899,686,500



FY 2005/06 Capital Improvement Plan  
Use of Funds - New and Renovated  
Percent of Total - \$899,686,500



# FIVE-YEAR FINANCIAL PLAN

# Capital Improvement Plan

## Adopted Fiscal Year 2005/06 Budget Fund Summaries Capital Improvement Plan

	Actual 2003/04	Adopted 2004/05	Forecast 2004/05	Adopted 2005/06
<b>Source of Funds:</b>				
<b>Beginning Fund Balance *</b>	<b>322,635.5</b>	<b>402,148.0</b>	<b>486,018.6</b>	<b>218,484.8</b>
<b>Revenues:</b>				
Bonds/Contracts				
General Obligation (Bond 2000)	48,000.0	-	-	125,000.0
General Obligation Preserve	65,400.0	-	-	20,000.0
Municipal Properties Corporation	40,760.0	25,100.0	20,000.0	57,400.0
Municipal Properties Corporation-Water	55,000.0	-	-	91,500.0
Municipal Properties Corporation-Sewer	20,000.0	-	-	-
Certificates of Participation	-	-	7,650.0	-
Pay-As-You-Go				
Water & Sewer Development Fees	21,518.0	16,779.5	10,121.1	16,414.6
Extra Capacity Development Fee	-	-	-	-
Regional Sales Tax	-	-	-	-
Grants	4,435.7	7,548.1	8,220.5	15,820.6
Other Contributions	4,388.3	15,761.0	506.0	17,057.0
Interest Earnings	1,990.3	2,758.3	2,097.7	3,177.7
Miscellaneous	1,175.0	1,065.4	726.7	267.0
<b>Subtotal</b>	<b>262,667.3</b>	<b>69,012.3</b>	<b>49,322.1</b>	<b>346,636.9</b>
<b>Transfers In</b>				
General Fund	13,020.5	16,702.9	21,082.9	33,402.9
Transportation Fund	10,431.4	9,783.3	10,754.1	9,232.3
Preservation Privilege Tax Funds	-	-	4,607.2	17,850.0
Special Programs Fund	440.4	613.7	895.6	267.9
Aviation Fund	490.7	826.2	1,215.2	1,398.0
Water & Sewer Fund	9,444.6	28,294.2	35,527.2	22,140.1
Solid Waste Fund	18.5	279.9	279.9	398.9
Internal Service Funds	532.3	1,653.2	2,400.6	236.7
<b>Subtotal</b>	<b>34,378.3</b>	<b>58,153.4</b>	<b>76,762.7</b>	<b>84,926.8</b>
<b>Total Revenues &amp; Transfers In</b>	<b>297,045.6</b>	<b>127,165.7</b>	<b>126,084.8</b>	<b>431,563.7</b>
<b>Total Sources of Funds</b>	<b>619,681.1</b>	<b>529,313.7</b>	<b>612,103.4</b>	<b>650,048.5</b>
<b>Use of Funds:</b>				
Program Expenditures				
Community Facilities	12,873.7	136,558.2	91,189.5	169,249.6
Preservation	21,535.1	108,741.3	61,345.4	217,235.9
Drainage & Flood Control	2,564.9	22,456.8	2,472.0	29,470.4
Public Safety	5,307.2	44,070.4	18,330.1	66,623.9
Service Facilities	3,072.7	28,154.1	10,795.9	39,071.6
Transportation	28,454.3	139,635.3	42,435.3	148,183.3
Water Services	53,279.9	253,037.4	160,181.2	225,351.8
Prior Year Unexpended *	-	-	-	-
<b>Subtotal</b>	<b>127,087.7</b>	<b>732,653.5</b>	<b>386,749.5</b>	<b>895,186.5</b>
<b>Less: Estimated Capital Improvement Expenditures</b>	<b>-</b>	<b>(257,920.0)</b>	<b>-</b>	<b>(315,105.6)</b>
<b>Subtotal: Unexpended at Year End</b>	<b>-</b>	<b>474,733.5</b>	<b>-</b>	<b>580,080.9</b>
<b>Transfers Out</b>				
To Water & Sewer Operating Funds	6,574.7	6,558.1	6,869.1	6,887.7
<b>Subtotal</b>	<b>6,574.7</b>	<b>6,558.1</b>	<b>6,869.1</b>	<b>6,887.7</b>
<b>Total Use of Funds</b>	<b>133,662.4</b>	<b>264,478.1</b>	<b>393,618.6</b>	<b>321,993.3</b>
<b>Ending Fund Balance</b>				
CIP Contingency	2,894.2	4,500.0	696.0	4,500.0
Reserved Fund Balance	483,124.4	260,335.6	217,788.8	323,555.2
	<b>486,018.6</b>	<b>264,835.6</b>	<b>218,484.8</b>	<b>328,055.2</b>

\* Prior year unexpended sources and uses of funds are estimated and included in Beginning Fund Balance (Sources) or by program (Uses).



# Capital Improvement Plan

## FIVE-YEAR FINANCIAL PLAN

Adopted Fiscal Year 2005/06 Budget  
Five-Year Financial Plan  
Capital Improvement Plan  
(In thousands)

	Adopted 2005/06	Forecast 2006/07	Forecast 2007/08	Forecast 2008/09	Forecast 2009/10
<b>Source of Funds:</b>					
<b>Beginning Fund Balance *</b>	<b>218,484.8</b>	<b>328,055.2</b>	<b>134,996.0</b>	<b>328,039.2</b>	<b>279,415.7</b>
<b>Revenues:</b>					
Bonds/Contracts					
General Obligation (Bond 2000)	125,000.0	-	88,100.0	-	69,100.0
General Obligation Preserve	20,000.0	-	200,000.0	-	-
Municipal Properties Corporation	57,400.0	-	-	-	-
Municipal Properties Corporation-Water	91,500.0	-	21,500.0	-	-
Municipal Properties Corporation-Sewer	-	-	-	-	-
Certificates of Participation	-	-	-	-	-
Pay-As-You-Go					
Water & Sewer Development Fees	16,414.6	17,071.9	17,934.4	18,718.4	19,070.5
Extra Capacity Development Fee	-	-	-	11,000.0	-
Regional Sales Tax	-	7,875.0	8,050.0	4,700.0	8,825.0
Grants	15,820.6	5,907.2	11,096.3	4,172.7	665.3
Other Contributions	17,057.0	26,012.7	1,150.0	5,819.4	18,050.0
Interest Earnings	3,177.7	3,547.0	3,427.6	2,970.0	2,465.7
Miscellaneous	267.0	752.0	267.0	117.0	114.0
<b>Subtotal</b>	<b>346,636.9</b>	<b>61,165.8</b>	<b>351,525.3</b>	<b>47,497.5</b>	<b>118,290.4</b>
<b>Transfers In</b>					
General Fund	33,402.9	15,215.2	11,787.6	11,136.8	10,136.6
Transportation Fund	9,232.3	9,598.7	9,979.8	10,376.2	10,788.3
Preservation Privilege Tax Funds	17,850.0	7,110.0	250.0	2,088.0	-
Special Programs Fund	267.9	151.8	1.8	1.8	1.8
Aviation Fund	1,398.0	668.6	529.1	216.1	69.1
Water & Sewer Fund	22,140.1	27,358.1	30,008.1	30,804.0	31,672.5
Solid Waste Fund	398.9	774.8	417.9	685.9	237.9
Internal Service Funds	236.7	176.2	1,863.2	36.2	36.2
<b>Subtotal</b>	<b>84,926.8</b>	<b>61,053.5</b>	<b>54,837.6</b>	<b>55,344.9</b>	<b>52,942.4</b>
<b>Total Revenues &amp; Transfers In</b>	<b>431,563.7</b>	<b>122,219.3</b>	<b>406,362.9</b>	<b>102,842.5</b>	<b>171,232.9</b>
<b>Total Sources of Funds</b>	<b>650,048.5</b>	<b>450,274.5</b>	<b>541,358.9</b>	<b>430,881.6</b>	<b>450,648.6</b>
<b>Use of Funds:</b>					
Program Expenditures					
Community Facilities	169,249.6	35,707.6	18,995.2	1,858.1	31,722.7
Preservation	217,235.9	2,110.0	250.0	2,088.0	-
Drainage & Flood Control	29,470.4	15,621.2	1,188.0	-	385.0
Public Safety	66,623.9	11,582.6	4,158.8	684.3	724.3
Service Facilities	39,071.6	16,165.0	6,998.7	8,718.2	3,049.8
Transportation	148,183.3	38,093.8	42,821.0	27,796.0	24,435.5
Water Services	225,351.8	134,301.0	22,530.0	22,263.0	37,075.0
Prior Year Unexpended *	-	580,080.9	525,207.2	415,595.5	333,865.1
<b>Subtotal</b>	<b>895,186.5</b>	<b>833,662.1</b>	<b>622,148.9</b>	<b>479,003.1</b>	<b>431,257.4</b>
<b>Less: Estimated Capital Improvement Expenditures</b>	<b>(315,105.6)</b>	<b>(308,455.0)</b>	<b>(206,553.4)</b>	<b>(145,137.9)</b>	<b>(128,083.5)</b>
<b>Subtotal: Unexpended at Year End</b>	<b>580,080.9</b>	<b>525,207.2</b>	<b>415,595.5</b>	<b>333,865.1</b>	<b>303,174.0</b>
<b>Transfers Out</b>					
To Water & Sewer Operating Funds	6,887.7	6,823.5	6,766.3	6,328.0	6,314.7
<b>Subtotal</b>	<b>6,887.7</b>	<b>6,823.5</b>	<b>6,766.3</b>	<b>6,328.0</b>	<b>6,314.7</b>
<b>Total Use of Funds</b>	<b>321,993.3</b>	<b>315,278.5</b>	<b>213,319.7</b>	<b>151,466.0</b>	<b>134,398.1</b>
<b>Ending Fund Balance</b>					
CIP Contingency	4,500.0	2,500.0	2,500.0	2,500.0	2,500.0
Reserved Fund Balance	323,555.2	132,496.0	325,539.2	276,915.7	313,750.4
	<b>328,055.2</b>	<b>134,996.0</b>	<b>328,039.2</b>	<b>279,415.7</b>	<b>316,250.4</b>

\* Prior year unexpended sources and uses of funds are estimated and included in Beginning Fund Balance (Sources) or by program (Uses).

